(c) and (d) The MRTP Commission is a quasi-judicial body; as such, a time frame for disposal of remaining cases cannot be set.

Non-Scrutiny of Cost Audit Reports

2115. SHRI ABU ASIM AZMI: Will the Minister of COMPANY AFFAIRS be pleased to state:

(a) whether it is a fact that cost audit reports of certain manufacturers of drugs are not consistent with cost accountant record rules;

(b) what are the professional qualifications of officers who prescribe cost accounting record rules;

(c) whether it is also a fact that no scrutiny of cost audit reports received annually is carried out; and

(d) what steps are being taken to tighten the loose ends and by when corrective steps would be taken?

THE MINISTER OF COMPANY AFFAIRS (SHRI PREM CHAND GUPTA): (a) Cost audit reports are prepared under "Cost Audit Report Rules, 2001" and the cost auditor is required to reconcile the inconsistency, if any, that may come to notice.

(b) Cost Accounting Record Rules are recommended by officials having the professional qualification of Cost and Works Accountant or Chartered Accountant before they get notified by Government.

(c) and (d) Cost Audit Reports, selected on random basis, are reviewed from time to time in terms of Section 233B of the Companies Act, 1956 relating to regulation of the scheme of the cost audit. It is also open to the concerned regulatory or controlling Ministry/Revenue Department to undertake detailed scrutiny of individual reports as merited.

Difficulties in Obtaining Certificate of TDS

2116. SMT. BIMBA RAIKAR: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that people whose TDS is compulsorily deducted have to be at the mercy of IT officials to obtain a certificate which is as arduous as getting a tax refund, and